

Approved  
5-16-22

# Middleton Budget Committee

## April 18, 2022

### Board Members:

- Laura Parker, Chair
- Tracy Donovan-Laviolette, Vice Chair
- Bonnie Gagnon
- Andrea Bowden

### Representatives:

- Krystle Beaulieu, MSB
- Janet Kalar, SLVD
- Roxanne Tufts-Keegan, BOS

6:30 pm – Meeting called to order and public hearing for the SLVD opened.

### SLVD Budget:

Jerri Waitt, Sunrise Lake Village District (SLVD) Chair reads the budget articles aloud.

**Article 2:** To see if the Village District will vote to raise and appropriate the sum of \$45,704 for operating expenses as follows:

Administration	\$500
Legal	\$500
Operation & Maintenance (SLVD)	\$6,500
Dam Registration Fee	\$1,500
Bond Debt (Principal & Interest due 8/22) \$ 36,488 Bond	
Debt (Interest paid 2/22)	<u>\$216</u>
Total	\$45,704

Bonnie Gagnon asked when the bond debt will be paid off? Jerri Waitt answered that the bond debt will be paid off next year. Final payment will be \$36,487.

**Article 3:** To see if the Village District will vote to raise and appropriate the sum of \$3000 for Liability Insurance, these funds to come from the 2021 unreserved fund balance.

**Article 4:** To see if the Village District will vote to raise and appropriate the sum of \$4000 to be added to The Sunrise Lake Village District Dam Repairs expendable trust fund, these funds to

come from the 2021 unreserved fund balance.

The total SLVD budget is \$52,704 minus the two articles from the fund balance.

Bonnie Gagnon asked how much money was in the fund balance? Balance as of December 31, 2021 was \$16,556.

Bonnie Gagnon makes a motion to approve the Sunrise Lake Village District's MS737, Andrea Bowden seconds, committee voted, motion passed. (6-1-0)

#### **Old Business:**

Last months (March) answers regarding the schools ESSER grants.

#### **Is there is a remaining balance of the ESSER 1 and 2 grant.**

*ESSER I or CARES-ESSER contains \$7,052.00 of unspent funds. That money is allocated for MERV 13 filters that will be purchased for the school and a portion of the Internet costs. The school will be upgrading their bandwidth starting July 1<sup>st</sup> and the additional cost will be covered by this grant. That will use up all the remaining funds.*

*ESSER II or CRRSA-ESSER contains approximately \$20,000 of unallocated funds. There are still some unknown costs that will be allocated soon, that will most likely be the full \$20,000 of the unallocated funds. Summer school transportation as well as supplies for summer school are some of the unknown costs currently. Once we get closer to the year end, these numbers will become firm, and the grant will be revised to incorporate the unallocated funds.*

#### **Why items related to ESSER are not encumbered.**

*In the grant world every expenditure must have an activity with a budget written into the grant. We might have an activity that contains a budget but within that budget line we don't necessarily have an Open Purchase order to encumber that line. So just because the encumbrance column doesn't have an amount there, it doesn't mean we don't have a need for it. We know that an employee that is fully funded through the grant, will have benefit and payroll taxes costs, we haven't set that up to be encumbered but we have written the grant with the corresponding budget amount to be used for that purpose.*

Tracy Donovan-Laviolette made a motion to accept the 3/21/2022 meeting minutes as written, Andrea Bowden seconded, committee voted, motion passed. (5-2-0)

#### **School Budget:**

Board reviews the Middleton School District March 2022 Federal Financial report.

Board reviews the Middleton School District March Financials. Laura Parker added a new column to give a percentage of where the district is at currently. The school is currently at 62%. They should be right around 75%, so they are currently running under.

The town did bill for diesel and gasoline fuel for all of 2020 recently. No bills had been sent to the school district for that year. The budget committee had been told previously by the Board of Selectmen that the school had been billed for fuel usage. Only two bills were sent in the year 2021 from the town to the school district. The split for departments and fuel was not correct. Dan Phillips the highway department head and Laura Parker pulled fob data for fuel usage and correctly divided up the different department fuel usage. The first quarter for 2022 has already been billed correctly. Currently diesel fuel breakdown is; highway 51%, school is 48% and fire is 1%. Gasoline breakdown is; highway is 68%, school is 5% and fire is 27%. This is for the usage of quarter one. The percentages were not being adjusted by the town throughout the year. There was a bill for the school district when school was closed down for covid, with no fob activity and no buses were running for \$600. Upon seeing this all departments were revisited for the past inaccuracies and corrected.

#### **Town Budget:**

Last month (March) the Budget Committee had some questions on lines. Town should be at 25%.

4130-05-exc SecBK Salary - Line is over, the mid-year secretary was paid an estimated \$500 out of this line with no document explanation as to why. Vacation was also paid for the outgoing secretary out of this line.

4130-06-exc Deputy SSBK – line is over, 10 weeks at 8 hours a week at \$18 an hour.

4130-15-exc Office Supplies – line is over, Attrix filing at the end of the year was about \$400. The company was paid to do the W2 forms. Going forward that should not happen as the new payroll company will do that.

4130-21-exc Background Checks – background checks for three people.

4150-16-col Association Dues – they voided a \$45 check from the year before and only paid out less, so that is the difference.

Janet Kalar asked about line 4130-25-exc Mileage Reimbursements, asked if that is paid for reimbursement for training travel when no money has been expended for any training? Laura Parker will look into this line.

4130-35-exc Resource Materials – that was two voids from February.

4130-40-exc Advertising - \$99.55 is from one ad.

4149-65-clk Audit – There will be a huge jump in this line. 2019 audit was just finished, just received a bill for audit year 2020 and then the 2021 year will be started.

4150-15-col -Deputy Tax Collector – Line over, some weeks that position is working 21 hours when the norm is 17 hours. This is an hourly position; overtime would be approved by the Tax Collector.

Roxanne Tufts-Keegan states a memo will be sent out to all department heads that they need to stay within their budgets. If department heads overspend their budgets, it is grounds for discipline.

4152-12-ass Assessing Clerk – line is over, there is 247 hours at \$18 an hour there are 39 more hours than what was budgeted. That position is 16 hours a week.

4153-10-att Town Atty – This line is for only 3 invoices.

4155-10-adm Health Ins – This line was budgeted at \$158,480.00 which was the whole bill, including the employees' portion as well. So, in that line there is around \$53,000 too much. It will help on the audit and attorney line, just need to budget correctly for next year.

4155-15-adm Dental Ins – Is also budgeted incorrectly with approximately \$2,400 too much, this line was also budgeted the employee portion of the bill.

4155-30-adm Police Ret – this line has been corrected, \$4,000 that the town paid with ARPA money has been removed. Money was moved to ARPA expenditure line.

Laura Parker explained that for insurance we have 6 employees enrolled. 3 single, 1 two person and 2 family plans.

4194-40-gov Repairs /OTH – Quality fire check was voided out of this line.

4194-42-gov Repairs Fire Station – Quality fire check voided out of this line.

4194-41-gov Repairs Mun Bld – KB Security invoices.

4155-35-adm Work Comp – Andrea Bowden asked why was \$75,076.00 budgeted if the bill was only \$55,736.00? Laura Parker explained that they had a credit, not sure why they budgeted to include that credit. The credit is marked on the invoice.

4194-45-gov Supplies OTH – paper products from Walmart.

All heat bills are only two bills in and very high usage of budgeted lines. The bills are accurate.

4210-12-pol Police Full Time – this line has been corrected, there was a part time officer being paid from this line and a part time officer was being paid out of the full-time line. ARPA funds were also hitting the over time police lines.

4210-22-pol On-Call Pay – two employees are getting paid \$120-\$180 a week out of this line.

4210-55-pol Vehicle Maint/Repairs – Bills are first paid out of this line and then paid out of the detail funds.

4215-07-ems EMS Shift Pay – Police are still being paid out of this line. That will be shifting to come out of the police lines.

4220-04-fir Fire Office Supplies – a Staples order

4220-26-fir Contracted Services – Quick Med and E services. Andrea Bowden asked if the total of \$3,248.25 is for three months? Laura Parker states yes, it is. Andrea Bowden explains that Quick Med, the town only pays 6.5% of what the town collects. E Services is \$15 a month. These lines will be looked at again.

4240-01 Code Enf Salary – new employee was hired at a higher rate of pay.

Andrea Bowden asked about all cell phone lines. Laura Parker stated those lines were corrected, the town has 12 cell phones, only 8 were being used. 4 were found in a box, not being used and they were being charged to the departments by the previous board. The bills have since been corrected to the departments.

4319-02 School Diesel – Diesel prices are up.

4323-01 Tonnage – There is something called Rydin on the tonnage line. This line needs to be looked at further.

4444-04 Welfare Cell Phone – line is high due to the first three months of the year they were paying Verizon and they were also paying the stipend to the previous employee.

6010-00 Employer Social Security - \$5,000 has been moved out of this line to the ARPA lines.

6015-00 Employer Medicare - \$1,100 has been moved out of this line to the ARPA lines.

6120-01 Misc Fees/Charges – This is invoice cloud, to be able to take payments online. Needs to be moved to the correct dept budget lines.

We have a \$44,000 purchase paid out of the Temporary Distribution line. For a telescoping light, speed sign and the display sign. The town has to pay 10% the grant will cover 90%. The town is supposed to paying only \$4,000 but there is still a difference of \$9,000. The individual departments that would like that equipment that the BOS obtained will have that bill come out of their budgets.

For this year the town could potentially be receiving up to \$50,000 for safety equipment. The town would have to again pay \$5,000.

Kathleen Blaney sent a text message that she has resigned from the Budget Committee. No resignation letter has been received as of yet. There is now an opening on the board.

Laura Parker closed the SLVD Public Hearing at 7:36 pm.

Bonnie Gagnon made a motion to adjourn the meeting at 7:38 pm, Roxanne Tufts-Keegan seconded, committee voted, motion passed. (7-0-0)

Andrea Bowden asked if DRA has approved our budget. Roxanne Tufts-Keegan states they have not, they are waiting on the Town Meeting minutes to be submitted.

Respectfully Submitted,

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Tracy Donovan-Laviolette